

FIG. 1

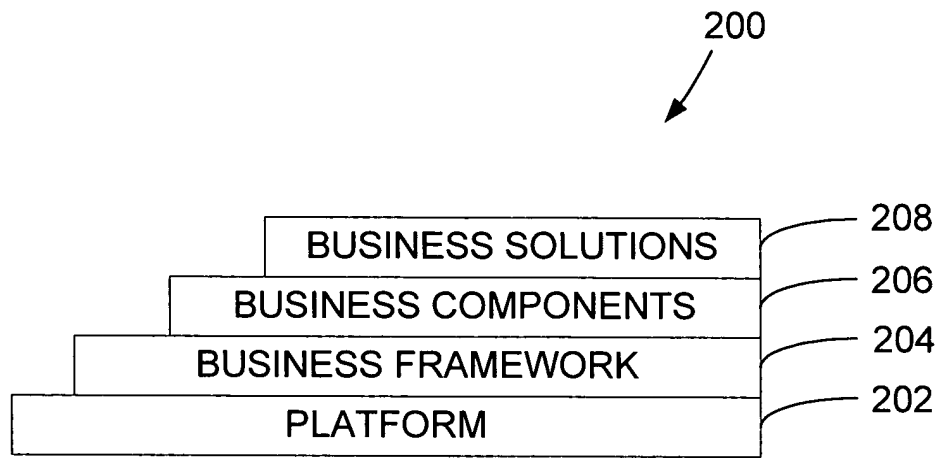


FIG. 2

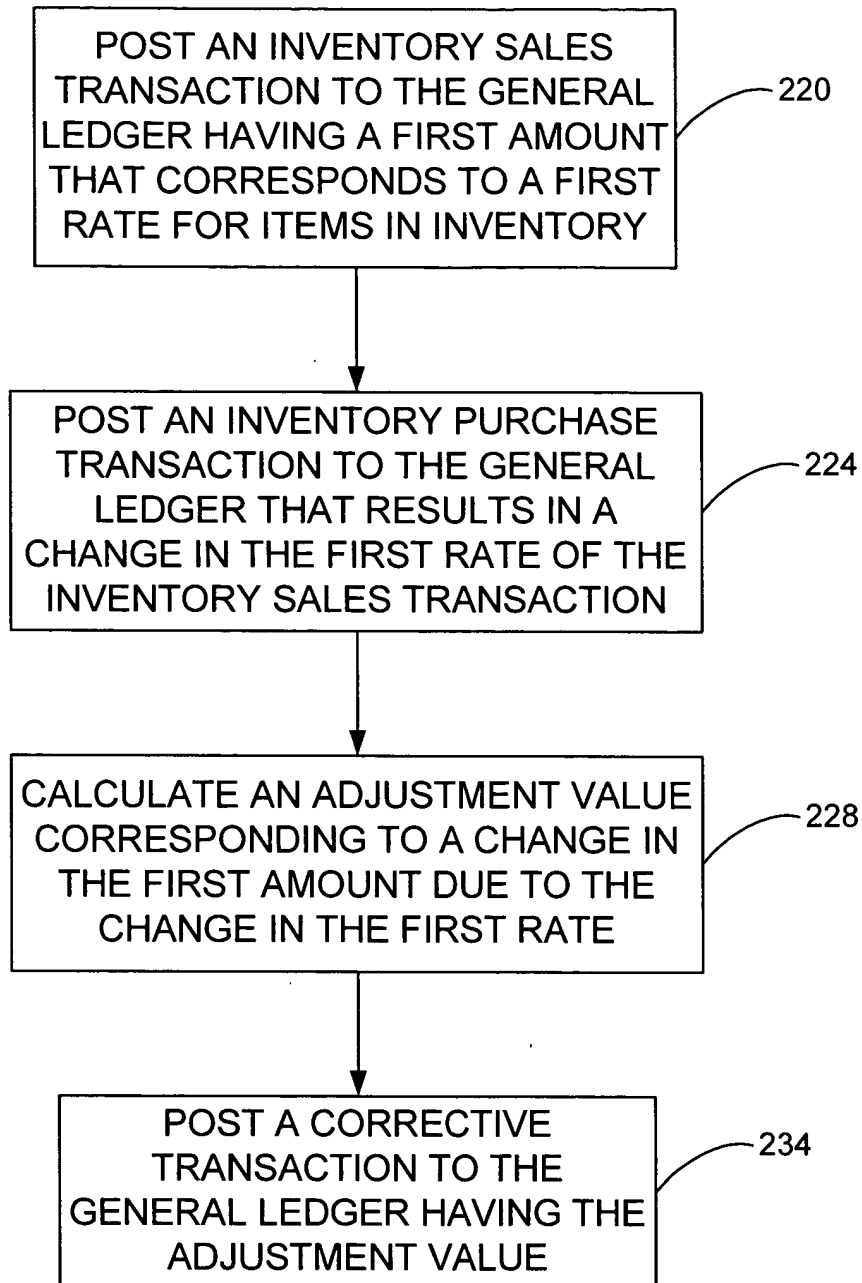


FIG. 3

TRANSACTION DATE	SYSTEM DATE	INVENTORY	ACCOUNT	COGS	ACCOUNT
1 - January	1 - January	Debit \$100.00	Credit	Debit	Credit
5 - January	5 - January		\$50.00	\$50.00	
7 - January	7 - January		\$70.00	\$70.00	
9 - January	9 - January	\$24.00			
7 - January	9 - January	\$4.00			\$4.00

FIG. 4

TRANSACTION DATE	SYSTEM DATE	INVENTORY	ACCOUNT	COGS	ACCOUNT
		Debit	Credit	Debit	Credit
1 - January	1 - January	\$100.00			
5 - January	5 - January		\$50.00	\$50.00	
7 - January	7 - January		\$70.00	\$70.00	
4 - January	9 - January	\$40.00			
7 - January	9 - January		\$5.00	\$5.00	

FIG. 5

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TRANSACTION DATE	SYSTEM DATE	INVENTORY	ACCOUNT	COGS	ACCOUNT
		Debit	Credit	Debit	Credit
1 - January	1 - January	\$100.00			
5 - January	5 - January		\$50.00	\$50.00	
7 - January	7 - January		\$70.00	\$70.00	
4 - January	9 - January	\$8.00			
7 - January	9 - January	\$2.00			\$2.00

FIG. 6

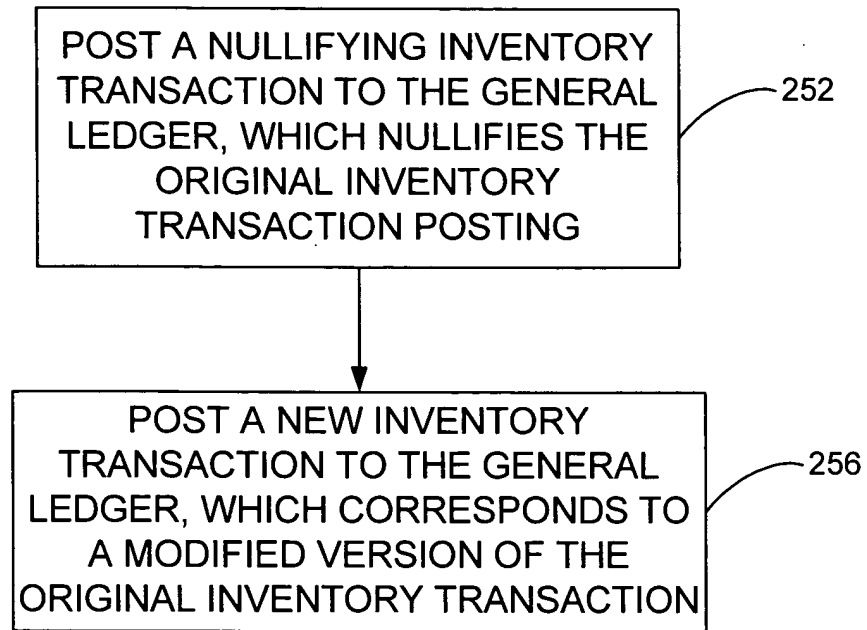


FIG. 7

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TRANSACTION DATE	SYSTEM DATE	INVENTORY	ACCOUNT	COGS	ACCOUNT
1 - January	1 - January	Debit \$100.00	Credit	Debit	Credit
5 - January	5 - January		\$50.00	\$50.00	
5 - January	7 - January	\$50.00			\$50.00
5 - January	7 - January		\$70.00	\$70.00	

FIG. 8